

Annex 2

Variations to the Audit Plan

Additions to the Plan are considered where;

- Specific requests are received from the S151 Officer which are necessary for him to discharge his statutory responsibilities.
- New or previously unidentified risks result in changes to the Strategic Audit Plan priorities
- Significant changes in legislation, systems or service delivery arrangements occur which have an impact on audit priorities
- Requests are received from customers to audit specific services, systems or activities usually as a result of weaknesses in controls or processes being identified by management
- Urgent or otherwise unplanned work arises as a result of investigations into fraud and other wrongdoing identifying potential control risks

Additions to the Audit Plan are only be made if the proposed work is considered to be of a higher priority than work already planned, the change can be accommodated within the existing resource constraints and the change has been reviewed and approved by the Head of Internal Audit.

Audits are deleted from the Plan or delayed until later years where;

- specific requests are received from the S151 Officer or the audit customer and the grounds for such a request are considered to be reasonable
- the initial reason for inclusion in the Audit Plan no longer exists
- it is necessary to vary the plan to balance overall resources.

All additions and deletions are reviewed and approved by the Head of Internal Audit who then reports all variations to the Assistant Director (Customer Service and Governance) and the Audit & Governance Committee for information.

2008/09 Audit Plan Variations

The following variations to the Plan have been approved by the Head of Internal Audit in 2008/09.

Audit	Days	Justification For Change
<u>Additional Work</u>		
Financial Management Standard in Schools (FMSiS)	+26 days	Additional resource required to complete assessment of schools against the standard. This element of the plan is partly funded by the LCCS department, however, funding has not increased in line with increases in the work required. The assessment was introduced on a phased basis and from 2008/09 all schools will have to be assessed, for the first time.
Concessionary Travel	+15 days	Additional work at the request of the department to ensure that the data which is used to reimburse bus companies for concessionary travel is robust.
Oaklands Sports Centre	+9 days	Additional audit undertaken following changes in the management arrangements for the centre.
Waste Operations – Disposal	+25 days	Additional provision required to undertake this audit which was previously deferred from 2007/08 – the audit included a review of proposed changes to the payments system to be introduced in 2008/09.
Payroll	+30 days	Audit originally to be funded as a separate project in 2008/09. This funding has not materialised and there is therefore a need to vary the plan to enable this work to be undertaken.

Easy@york	+5 days	Audit originally to be funded as a separate project in 2008/09. This funding has not materialised and there is therefore a need to vary the plan to create a provision for ongoing review and advice in relation in this area.
Administration Accommodation Review	+8 days	Audit originally to be funded as a separate project in 2008/09. This funding has not materialised and there is therefore a need to vary the plan to create a provision for ongoing review and advice in relation in this area.
Total additional work	+118 days	

Audit	Days	Justification For Change
<u>Deletions from the Audit Plan</u>		
Contingency Audits	-77 days	To resource additional work (see above). Balance remaining – 13 days.
Public Transport	-15 days	The final report for the 2007/08 audit was agreed in September 2008 and the recommendations are being followed up as part of the follow up process. There is therefore no longer a requirement for a separate audit in 2008/09.
Sickness Management	-8 days	Reduce the total days available for audit to 12 (currently 20) in order to balance the audit plan to available resources. The audit will concentrate on follow up of previous recommendations.
Residential & Nursing	-20 days	To defer to 2009/10 as implementation of the financial elements of the new social care IT

Audit	Days	Justification For Change
Home Costs		system (Frameworkki) are not yet complete.
Housing Allocations	-18 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Partnership Arrangements	-20 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Construction Industry Scheme	-10 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Property Lease Management	-12 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Information Security	-12 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Budgetary Control	-13 days	Reduce the total days available for audit to 20 (currently 33) in order to balance the audit plan to available resources.
Value for Money Provision	-180 days	To defer until 2009/10, in order to balance the audit plan to available resources.
Total deletions	-385 days	